

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No. 16-13626
	)	
v.	)	
	)	
VANNAK LONG, individually and	)	
d/b/a FAS TAX SERVICES, TAX R US,	)	
ROSALIND COLEMAN WARNOCK,	)	
JASMINE JACKSON, and MARY	)	
JACKSON	)	
	)	
Defendants.	)	
	)	

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**STIPULATED AGREEMENT FOR PERMANENT INJUNCTION AGAINST  
ROSALIND COLEMAN WARNOCK**

The United States has filed a complaint in which it seeks a permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408 against Rosalind Coleman Warnock. The United States alleges, in part, that Ms. Warnock has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6701 and conduct that interferes with the administration of the internal revenue laws.

Ms. Warnock admits that the Court has jurisdiction over her. Ms. Warnock waives the entry of findings of facts and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to the entry of judgment of permanent injunction, and agrees to be bound by its terms. Ms. Warnock agrees that

the entry of this permanent injunction is appropriate for the enforcement of internal revenue laws. Ms. Warnock admits the allegations in the United States' Complaint for Injunction and Other Relief as they relate to her. Ms. Warnock understands that the permanent injunction will constitute the final judgment against her in this civil injunction action, and waives the right to appeal from that judgment. Ms. Warnock further understands and agrees that the Court will retain jurisdiction over this matter for the purposes of implementing and enforcing this injunction and understands that if she violates the injunction, she may be subject to civil and criminal sanctions for contempt of court.

It is ORDERED that:

A. Rosalind Coleman Warnock will be permanently enjoined pursuant to 26 U.S.C. § 7402, 7407, and 7408, effective from entry of the Court's Order of Permanent Injunction, from directly or indirectly:

1. Preparing or filing, or assisting in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person other than herself;
2. Operating, owning, or working or volunteering, in any capacity, in any business that provides tax advice or prepares tax returns;
3. Providing tax advice for compensation or any promise of compensation;

4. Managing, supervising, working in, profiting from, or otherwise being involved in any tax return preparation business in any way;
5. Representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
6. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6701;
7. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
8. Advertising tax return preparation services through any medium, including the internet and social media;
9. Recommending, making any referral, or suggesting that any person use a particular tax return preparer or tax return preparation firm; and
10. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

B. The Court shall retain jurisdiction to enforce the permanent injunction, and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with the permanent injunction.

IT IS SO ORDERED, this 9<sup>th</sup> Day of January 2017.

S/Victoria A. Roberts

UNITED STATES DISTRICT JUDGE

Prepared and submitted by:

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The undersigned has reviewed and hereby consents to the entry of this permanent injunction.

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Rosalind Warnock Coleman  
Defendant

B. The Court shall retain jurisdiction to enforce the permanent injunction, and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with the permanent injunction.

IT IS SO ORDERED, this \_\_\_\_\_ day of \_\_\_\_\_ 2017.

Dated: JAN 9 2017

Victoria A. Roberts  
HONORABLE  
UNITED STATES DISTRICT JUDGE

Prepared and submitted by:

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The undersigned has reviewed and hereby consents to the entry of this permanent injunction.

Rosalind Warnock Coleman  
Rosalind Warnock Coleman  
Defendant